IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.18729 of 2007
Date of decision 13 .12 .2007

Dhira alias Randhir .. petitioner

Versus

Excise and Taxation Commissioner Haryana and others
.. Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR
HON'BLE MR. JUSTICE RAKESH KUMAR JAIN

PRESENT: Mr.Samir Rathaur, Advocate for the petitioner

M.M.Kumar, J.

The instant petition is directed against order dated 13.6.2007 (Annexure P.16) passed by the Excise and Taxation Commissioner, Haryana, exercising the appellate jurisdiction under the Punjab Excise Act, 1914 ( as applicable to Haryana) (for brevity 'the Act'). The appellate authority has upheld the order dated 20.12.2006 passed by the Collector cum Deputy Excise and Taxation Commissioner, Kaithal in which the allegation concerning possession of 141 bottles of illicit liquor (134 bottles of country made liquor and 7 bottles of IMFL) were found proved. At the time of search an amount of Rs. 64,520/- was also recovered from the petitioner by the raiding party. The afore-mentioned amount was appropriated because penalty of equivalent amount was imposed as permissible. The petitioner was found to have violated the provisions of Section 61(1)(aaa) of the Act.

We have perused the impugned order dated 13.5.2007 and have heard the learned counsel at some length. We find that there is no ground to interfere in exercise of jurisdiction under Article 226 because the principal defence taken by the petitioner before the authorities below is that there was

animosity of the departmental officials towards him which has resulted into raid at his residential premises. The afore-mentioned allegations have been falsified in the face of the huge recovery of illicit liquor. It has been categorically found that the allegations made by the petitioner were nothing else but a counter blast from a person who had been nabbed in illegal activities. Therefore, there is no room for interference warranting admission of the petition. The writ petition lacks substance and is thus liable to be dismissed.

In view of the above, writ petition fails and the same is dismissed.

**(M.M.Kumar)**
**Judge**

**(Rakesh Kumar Jain)**
**Judge**

**13.12.2007**
**okg**